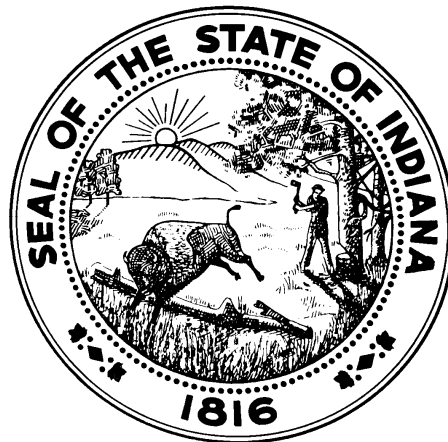


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
BOARD OF AVIATION COMMISSIONERS
CLARK COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/14/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Manager	William E. Happel	01-01-06 to 12-31-07
President of the Board of Aviation Commissioners	E. Austin Allen William Halter II	01-01-06 to 12-31-07 01-01-07 to 12-31-07
President of the County Council	Jim Smith David Abbott	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Edward Meyer	01-01-06 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDIANAPOLIS, INDIANA 46204-2769

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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the Board of Aviation Commissioners for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2006.

STATE BOARD OF ACCOUNTS

November 5, 2007

BOARD OF AVIATION COMMISSIONERS
CLARK COUNTY
AUDIT RESULT AND COMMENT

SALES TAX

Sales tax was paid on eight separate claims totaling \$95.48 from the Board of Aviation Fund.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF AVIATION COMMISSIONERS
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2007, with Melodee McNames, Assistant Manager; and John R. Vissing, Airport attorney.